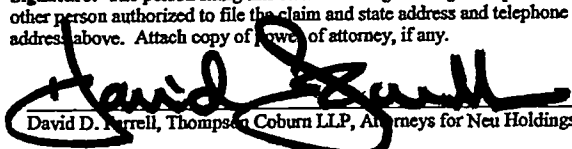


EXHIBIT C

UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor: Lehman Brothers, Inc.		Case Number: 08-01420 (JMP) SIPA
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Neu Holdings Corporation		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
Name and address where notices should be sent: Neu Holdings Corporation c/o David D. Farrell Thompson Coburn LLP One US Bank Plaza, Suite 3200 St. Louis, Missouri 63101 Telephone number: 314-552-6144		
Name and address where payment should be sent (if different from above): Same as above Telephone number: _____		
1. Amount of Claim as of Date Case Filed: \$34,252,883.44 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim as Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507(a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507(a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: <u>See Attachment A</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>n/a</u> 3a. Debtor may have scheduled account as: <u>n/a</u> (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
<div style="border: 1px solid black; padding: 5px; width: fit-content;">Date: May 29, 2009</div> Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file the claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  David D. Farrell, Thompson Coburn LLP, Attorneys for Neu Holdings Corporation		FOR COURT USE ONLY <div style="font-size: 1.5em; font-weight: bold;">JUN 01 2009</div> LEGAL SERVICES

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

ATTACHMENT A

This proof of claim is being filed on behalf of Neu Holdings Corporation ("Claimant") to evidence its claims against Lehman Brothers, Inc. ("LBI") for various damages arising out of or relating to the brokerage account (LBI Acct. No. 837-62557-10-010) that Claimant maintained with LBI, including, without limitation, those damages that Claimant has sustained as result of LBI's failure to honor and properly process an Automated Customer Account Transfer Service ("ACATS") request pertaining to Claimant's brokerage account that was duly received by LBI on or before the commencement of the instant proceedings. Specifically, because of LBI's failure to honor and properly process the foregoing ACATS request, Claimant was delayed in selling the various securities listed on **Exhibit A** hereto and, as a result thereof, sustained the losses listed in said Exhibit.

Claimant expressly reserves the right to amend, restate and/or supplement this proof of claim to: (i) add and/or include any additional amounts or claims not referenced herein; (ii) provide any additional documentation that may be necessary or appropriate to further evidence and/or establish claimant's claim; and/or (iii) restate the nature and/or classification of this proof of claim (or any portion of this proof of claim) for any reason (including, but not limited to, any determination that all or any portion of this proof of claim is properly allowable as a priority and/or secured claim).

EXHIBIT A TO THE PROOF OF CLAIM OF NEU HOLDINGS CORPORATION
In re Lehman Brothers, Inc., Case No. 08-01420 (JMP) SIPA

Securities that Claimant Was Delayed from Selling Because of LBI's Failure to Honor ACATS	Ultimate Settlement Sale Date	Number of Shares Sold	Average Price Per Share at Which Securities Were Ultimately Sold	Actual Gross Proceeds Realized Upon Ultimate Sale	Price Per Share as of 9/26/08*	Total Value as of 9/26/08* (i.e., Gross Proceeds Claimant Would Have Realized If ACATS Had Been Properly Honored)	Total Loss Sustained (i.e., Total Value as of 9/26/08 less Actual Gross Proceeds Realized Upon Ultimate Sale)
ALLIANZ SOCIETAS EUROPAEA	10/9/08	4,150	\$ 11.82	\$ 49,061.42	\$ 15.2100	\$ 63,121.50	\$ 14,060.08
ALLIANZ SOCIETAS EUROPAEA	10/9/08	5,000	\$ 11.81	\$ 59,056.66	\$ 15.2100	\$ 76,050.00	\$ 16,993.34
ALLIANZ SOCIETAS EUROPAEA	10/9/08	5,000	\$ 12.08	\$ 60,394.66	\$ 15.2100	\$ 76,050.00	\$ 15,655.34
ANGLO AMERN PLC	10/9/08	47,385	\$ 12.55	\$ 594,603.71	\$ 18.3100	\$ 867,619.35	\$ 273,015.64
ANGLO AMERN PLC	10/9/08	50,000	\$ 12.82	\$ 640,929.10	\$ 18.3100	\$ 915,500.00	\$ 274,570.90
ANGLO AMERN PLC	10/9/08	50,000	\$ 13.37	\$ 668,418.33	\$ 18.3100	\$ 915,500.00	\$ 247,081.67
BHP BILLITON LTD	10/9/08	40,000	\$ 43.40	\$ 1,735,821.27	\$ 51.1000	\$ 2,044,000.00	\$ 308,178.73
BHP BILLITON LTD	10/9/08	60,000	\$ 42.74	\$ 2,564,523.62	\$ 51.1000	\$ 3,086,000.00	\$ 501,476.38
BHP BILLITON LTD	10/9/08	85,856	\$ 41.39	\$ 3,553,480.20	\$ 51.1000	\$ 4,387,241.60	\$ 833,761.40
BHP BILLITON LTD	10/9/08	200,000	\$ 40.89	\$ 8,177,868.63	\$ 51.1000	\$ 10,220,000.00	\$ 2,042,131.37
CLEVELAND CLIFFS, INC	10/8/08	46,800	\$ 42.88	\$ 2,006,771.03	\$ 59.8900	\$ 2,802,852.00	\$ 796,080.97
GMS ENERGY CORP	10/9/08	1,000	\$ 11.60	\$ 11,596.73	\$ 12.9200	\$ 12,920.00	\$ 1,323.27
COMMERZBANK AG	10/9/08	2,500	\$ 15.36	\$ 38,405.00	\$ 21.0474	\$ 52,618.50	\$ 14,213.50
COMMERZBANK AG	10/9/08	2,500	\$ 15.16	\$ 37,905.00	\$ 21.0474	\$ 52,618.50	\$ 14,713.50
COMPANHIA VALE DO RIO DOCE SPONS ADR	10/9/08	500,000	\$ 13.01	\$ 6,506,060.31	\$ 20.8900	\$ 10,445,000.00	\$ 3,938,939.69
COMPANHIA VALE DO RIO DOCE SPONS ADR	10/9/08	753,846	\$ 12.57	\$ 9,478,815.97	\$ 20.8900	\$ 15,747,842.94	\$ 6,269,026.97
COMPANHIA VALE DO RIO DOCE SPONS ADR	10/9/09	1,000,000	\$ 12.44	\$ 12,436,681.33	\$ 20.8900	\$ 20,890,000.00	\$ 8,453,318.67
EXMAR SA ANTWERP	10/9/08	2,073	\$ 17.70	\$ 36,697.47	\$ 23.6619	\$ 49,051.12	\$ 12,353.65
EXMAR SA ANTWERP	10/10/08	28,972	\$ 15.46	\$ 448,040.38	\$ 23.6619	\$ 685,532.57	\$ 237,492.19
EXXON MOBIL CORP	10/9/08	2,000	\$ 76.43	\$ 152,853.74	\$ 80.6500	\$ 161,300.00	\$ 8,446.26
EXXON MOBIL CORP	10/9/08	3,000	\$ 76.38	\$ 229,134.31	\$ 80.6500	\$ 241,950.00	\$ 12,815.69
RIO TINTO PLC SPON ADR	10/9/08	50,000	\$ 200.24	\$ 10,011,859.92	\$ 271.0000	\$ 13,550,000.00	\$ 3,538,140.08
RIO TINTO PLC SPON ADR	10/9/08	81,825	\$ 194.57	\$ 15,920,483.91	\$ 271.0000	\$ 22,174,575.00	\$ 6,254,091.09
SCHNITZER STL INDS NFS	10/9/08	100	\$ 27.95	\$ 2,794.98	\$ 47.2000	\$ 4,720.00	\$ 1,925.02
SIMS GROUP LTD	10/9/08	400	\$ 18.63	\$ 7,451.03	\$ 23.3500	\$ 9,340.00	\$ 1,888.97
TEEKAY CORP	10/9/08	100	\$ 18.08	\$ 1,807.99	\$ 28.2100	\$ 2,821.00	\$ 1,013.01
XSTRATA PLC	10/9/08	3,500	\$ 21.72	\$ 76,009.14	\$ 35.6000	\$ 124,600.00	\$ 48,590.86

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Securities that Claimant Was Delayed from Selling Because of LBI's Failure to Honor ACATS	Ultimate Settlement Sale Date	Number of Shares Sold	Average Price Per Share at Which Securities Were Ultimately Sold	Actual Gross Proceeds Realized Upon Ultimate Sale	Price Per Share as of 9/28/08*	Total Value as of 9/28/08* (i.e., Gross Proceeds Claimant Would Have Realized if ACATS Had Been Properly Honored)	Total Loss Sustained (i.e., Total Value as of 9/28/08 less Actual Gross Proceeds Realized Upon Ultimate Sale)
XSTRATA PLC	10/9/08	3,500	\$ 23.05	\$ 80,670.00	\$ 35.6000	\$ 124,600.00	\$ 43,930.00
XSTRATA PLC	10/9/08	6,000	\$ 22.66	\$ 135,944.80	\$ 35.6000	\$ 213,600.00	\$ 77,655.20
TOTAL						\$ 34,252,883.44	

* Date on which Claimant estimates it would have been able to sell the securities listed if LBI had honored and properly processed the ACATS submitted with respect to Claimant's account at LBI. Page 2